

CHAPTER 207  
COUNTY TAX LEVIES  
S. F. 37

AN ACT to amend section seven thousand one hundred seventy-one (7171), code, 1935, relative to annual levies.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seven thousand one hundred seventy-one  
2 (7171), Code, 1935, be amended by adding to sub-section two (2)  
3 the following:

4 "In all counties where a levy of one and one-half (1½) mills on a  
5 dollar of assessed valuation will not produce revenue sufficient to equal  
6 the budget requirements against the general county fund of such  
7 county, such county for the years 1939 and 1940 only is hereby auth-  
8 orized to levy for ordinary county revenue a tax not in excess of three  
9 (3) mills on a dollar of assessed valuation, or as much thereof as may  
10 be required to meet said budget requirements. Before any such levy  
11 is made in excess of one and one-half (1½) mills, a completely item-  
12 ized statement of expenditures contemplated by such county shall be  
13 submitted to the state comptroller for his approval, and no levy in  
14 excess of one and one-half (1½) mills shall be made unless so ap-  
15 proved by him, and unless the total tax levy for all county purposes  
16 will not exceed the average tax levy for all county purposes for the  
17 preceding two years."

18 The provisions of this act shall not be applicable to any county  
19 having an assessed valuation of twenty-two million dollars (\$22,000,-  
20 000.00) or more.

Approved April 18, 1939.

CHAPTER 208  
TAX LEVIES  
H. F. 526

AN ACT to amend sections seventy-one hundred seventy-one (7171), seventy-one hundred eighty-one (7181), seventy-one hundred eighty-two (7182), seventy-one hundred eighty-three (7183), seventy-one hundred eighty-three-a two (7183-a2), and seventy-one hundred eighty-three-a three (7183-a3), chapter three hundred forty-five (345), code, 1935, relating to tax levies and certification of taxes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-one hundred seventy-one (7171), Code,  
2 1935, is hereby amended by changing the words "board of assessment  
3 and review" to "tax commission" in lines seven (7) and eight (8)  
4 thereof.

1 SEC. 2. Section seventy-one hundred eighty-one (7181), Code,  
2 1935, is hereby amended by changing the words "board of assessment  
3 and review" to "tax commission" in lines eight (8) and nine (9) and  
4 in lines ten (10) and eleven (11) thereof.